

**ST-8-X Amended Tire User Fee Return**REV 01 FORM 100  
E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
NS ED CA RC

Do not write above this line.

**Read this information first**

Everyone should complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid; and
- Part 4 if you are changing financial information.

**Amount you are paying: \$** \_\_\_\_\_**Make your check payable to "Illinois Department of Revenue."****Part 1: Identify your business**

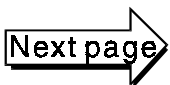
- 1 IBT no. \_\_\_\_\_  
Illinois business tax number
- 2 Liability period being amended \_\_\_\_\_
- 3 Business name \_\_\_\_\_
- 4 Mailing address \_\_\_\_\_  
Number and street
- City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**Part 2: Check the reason you are correcting your return**

- 1 \_\_\_\_\_ I took a deduction on my original return that was not allowed or was too large.
- 2 \_\_\_\_\_ I am decreasing Line 1 **or** I am increasing Line 2 on my original return because I sold tires
- a \_\_\_\_\_ as part of a vehicle sale.
- b \_\_\_\_\_ through mail order.
- c \_\_\_\_\_ to another Illinois business for resale.  
(Business' IBT no. \_\_\_\_\_)
- d \_\_\_\_\_ that were not delivered in Illinois.
- e \_\_\_\_\_ for devices moved by human power or animal power.
- f \_\_\_\_\_ for devices used exclusively upon stationary rails or tracks.
- g \_\_\_\_\_ for motorized wheelchairs.
- h \_\_\_\_\_ that were returned by my customer.
- i \_\_\_\_\_ for another reason. (Please explain.) \_\_\_\_\_
- 3 \_\_\_\_\_ I put an amount on the wrong line on Form ST-8.
- 4 \_\_\_\_\_ I overcollected the tire user fee from my customer.
- 5 \_\_\_\_\_ I made a computational error on Lines 3 through 15 of my original return.
- 6 \_\_\_\_\_ The original IBT number was incorrect. The correct IBT number is \_\_\_\_\_.
- 7 \_\_\_\_\_ The original liability period was incorrect. The correct liability period is \_\_\_\_\_.
- 8 \_\_\_\_\_ Other. (Please explain.) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Part 3: If you are claiming an overpayment, you must answer the following questions**

- 1 Did you collect the overpaid user fee from your customer? \_\_\_\_\_ yes \_\_\_\_\_ no
- 2 If you answered "yes," did you unconditionally refund the overpaid user fee in full? \_\_\_\_\_ yes \_\_\_\_\_ no

**Please turn page over to complete Parts 4 and 5.**

## Part 4: Correct your financial information

When writing your figures, please round to the nearest whole dollar.

### Column A

Most recent figures filed

### Column B

Figures as they should  
have been filed

### Step 1: Figure the net amount due

- |   |  |   |       |   |       |
|---|--|---|-------|---|-------|
| 1 | Write the total number of tires sold.  | 1 | _____ | 1 | _____ |
| 2 | Write the total number of deductible tires.  | 2 | _____ | 2 | _____ |
| 3 | Subtract Line 2 from Line 1.<br>This amount is the number of tires subject to the tire user fee.   | 3 | _____ | 3 | _____ |
| 4 | Multiply Line 3 by \$2.50 for periods beginning July 1, 2003, <b>or</b> \$1.00 for periods before July 1, 2003. This amount is the gross amount of tire fee collected. | 4 | _____ | 4 | _____ |
| 5 | Multiply Line 3 by 10 cents (\$0.10).  | 5 | _____ | 5 | _____ |
| 6 | Write the prior overpayment amount you are using.  | 6 | _____ | 6 | _____ |
| 7 | Add Lines 5 and 6.<br>This amount is your total subtractions.  | 7 | _____ | 7 | _____ |
| 8 | Subtract Line 7 from Line 4.<br>This amount is your net fee due.   | 8 | _____ | 8 | _____ |

### Step 2: Figure your penalty and interest

- |    |  |    |       |    |       |
|----|--|----|-------|----|-------|
| 9  | Penalty. (See instructions.)   | 9  | _____ | 9  | _____ |
| 10 | Interest. (See instructions.)  | 10 | _____ | 10 | _____ |
| 11 | Add Lines 9 and 10.<br>This amount is your total penalty and interest. | 11 | _____ | 11 | _____ |

### Step 3: Figure your payment due

- |    |  |    |       |    |       |
|----|--|----|-------|----|-------|
| 12 | Write any excess tire fee collected.   | 12 | _____ | 12 | _____ |
| 13 | Add Lines 8, 11, and 12.<br>This amount is your total tire fee, penalty, and interest.   | 13 | _____ | 13 | _____ |
| 14 | Write any credit memorandum amount you are using.  | 14 | _____ | 14 | _____ |
| 15 | Subtract Line 14 from Line 13.<br>This amount is your payment due.   | 15 | _____ | 15 | _____ |
| 16 | Write the total amount you have paid.  |    |       | 16 | _____ |
| 17 | If Line 16 is greater than Line 15, Column B, write the difference.<br>This is the amount you have <b>overpaid</b> . Go to Part 5.                       |    |       | 17 | _____ |
| 18 | If Line 16 is less than Line 15, Column B, write the difference.<br>This is the amount you have <b>underpaid</b> . Please pay this amount. Go to Part 5. |    |       | 18 | _____ |

### Make your check payable to "Illinois Department of Revenue."

Please write the amount you are paying on the line provided on the front of this return.

## Part 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

_____	(    )    -
Owner, partner, or officer's signature	Title                      Phone                      Date

_____	(    )    -
Paid preparer's signature	Title                      Phone                      Date

Mail to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034